**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**Dated : 02.09.2025**

**Coram:**
**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P.No.33077 of 2025**
**and W.M.P.Nos.37135 & 37136 of 2025**

Perumal Manickaraj
Proprietor of New Thangam Stores,
No.2, Prasanna Vinayagar Koil Street,
Mylapore, Chennai – 600 004.

...Petitioner

Versus

The State Tax Officer (FAC)/
The Commercial Tax Officer,
Mandaveli Assessment Circle,
4th Floor, Hall No.421, CT & R Buildings,
No.571, Anna Salai, Nandanam,
Chennai – 600 035.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records on the files of the respondent relating to the impugned order bearing in Form GST ASMT-15 [See Rule 100(2)] Assessment Order under Section 63 passed in GSTIN No.33BOAPM3966G2ZY/2018-19 dated 18.04.2024 and impugned order under Section 73 in Reference No.ZD330424191283I dated 24.04.2024 passed in GSTIN/ID: 33BOAPM3966G2ZY and quash the same as illegal, arbitrary and violative of the principles of natural justice.

For Petitioner : Mr.R.Ananth

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate (Tax)

**ORDER**

Mr.V.Prashanth Kiran, learned Government Advocate (Tax) takes notice for the respondent.

2. The present writ petition has been filed by the petitioner challenging the Assessment Order dated 18.04.2024 and Order dated 24.04.2024 passed by the respondent.

3. The learned counsel for the petitioner submitted that the petitioner was engaged in the retail business of provisions. The petitioner's GST registration was cancelled by the respondent vide Order dated 26.03.2019. On verification of the details of outward supplies made by the suppliers during the Financial Year 2018-19, it was found that the suppliers had reported taxable outward supplies to the petitioner after the date from which the petitioner's GST registration was cancelled. Hence, the respondent

issued a Show Cause Notice in Form GST ASMT-14 dated 30.06.2023 along with Show Cause Notice in Form GST DRC-01 dated 30.06.2023, proposing a liability totalling at Rs.42,399.10/- and calling upon the petitioner to appear for personal hearing on 12.07.2023. However, the petitioner did not appear for personal hearing and thus, 1st respondent has passed the Assessment Order dated 18.04.2024 and Order dated 24.04.2024, confirming the demands proposed in the Show Cause Notice and directing the petitioner to pay a sum of Rs.1,22,934/- comprising tax, interest and penalty.

3.1. It is submitted by the learned counsel for the petitioner that the Show Cause Notices and the impugned orders had not been served to the petitioner either by tender or by way of RPAD, instead, the same had been uploaded in "View Additional Notices and Orders" column of GST portal and thus, the petitioner was unaware of the proceedings initiated by the respondent and was also unable to participate in the adjudication proceedings. It is also submitted by the learned counsel for the petitioner that if the petitioner is provided with an opportunity, the petitioner would be able to explain the alleged discrepancies.

3.2. The learned counsel for the petitioner has placed reliance on the order passed by this Court in the case of ***M/s.K.Balakrishnan, Balu Cables Vs. O/o. The Assistant Commissioner of GST & Central Excise in W.P.(MD)No.11924 of 2024 dated 10.06.2024,*** to submit that in similar circumstances, this Court has remanded the matter back to the respondent, subject to the payment of 25% of the disputed tax by the petitioner therein.

3.3. The learned counsel for the petitioner further submitted that the petitioner is ready and willing to pay 25% of the disputed tax amount and that one final opportunity may be granted to the petitioner to put forth their objections to the proposal before the Adjudicating Authority, to which, the learned Government Advocate (Tax) appearing for the respondent does not have any serious objection.

4. By consent of the learned counsel on both sides, this Writ Petition stands disposed of on the following terms:

(a) The impugned Assessment Order dated 18.04.2024 and Order dated 24.04.2024 passed by the respondent are quashed.

(b) The petitioner shall deposit 25% of the disputed tax as agreed by the learned counsel for the petitioner, within a period of four weeks from the date of uploading of web copy of this order without waiting for the receipt of a certified copy of this order.

(c) If any amount has been recovered or paid out of the disputed tax, including by way of pre-deposit in Appeal, the same would be reduced/adjusted, from/towards the 25% of disputed taxes directed to be paid. The Assessing Authority shall intimate the balance amount out of 25% of disputed tax to be paid, if any, within a period of one week from the date of uploading of web copy of this order without waiting for the receipt of a certified copy of this order. The petitioner shall deposit such remaining sum, within a period of three weeks from such intimation.

(d) Failure to comply with the above condition viz., payment of 25% of disputed tax within a period of four weeks from the date of uploading of web copy of this order shall result in restoration of the impugned order.

(e) If there is any recovery by way of attachment of Bank Account or Garnishee proceedings, the same shall be lifted/withdrawn on complying with the above condition that the petitioner shall pay 25% of the disputed tax, within a period of four weeks from the date of uploading of web copy of this order.

(f) On complying with the above condition, the impugned order of assessment shall be treated as Show Cause Notice and the petitioner shall submit their objections along with supporting documents/material, within a period of four weeks from the date of compliance of the conditions relating to deposit in Clauses (b) and (c). If any such objections are filed, the respondent shall consider the same and pass orders, in accordance with law, after affording a reasonable opportunity of hearing to the petitioner.

(g) It is made clear that if the above conditions viz., payment of 25% of disputed tax is not complied or objections are not filed within the stipulated time as stated above, the impugned order of assessment shall stand restored.

5. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

**02.09.2025**

mrr
Index : Yes/No
Speaking Order (or) Non-Speaking Order

To

The State Tax Officer (FAC)/
The Commercial Tax Officer,
Mandaveli Assessment Circle,
4th Floor, Hall No.421, CT & R Buildings,
No.571, Anna Salai, Nandanam,
Chennai – 600 035.

**MOHAMMED SHAFFIQ, J.**

mrr

W.P.No.33077 of 2025

02.09.2025